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STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF DENTISTRY

In the Matter of the Suspension)	
or Revocation of the License of)	Administrative Action
DONALD J. McELROY, D.D.S.)	FINAL ORDER
To Practice Dentistry in the)	
State of New Jersey)	

This matter came before the State Board of Dentistry by way of the Complaint of the Attorney General charging respondent, Donald J. McElroy, D.D.S. with violations of N.J.S.A. 45:1-21(f), conviction of a crime involving moral turpitude or adversely relating to the activity regulated by the State Board of Dentistry in that he was convicted of having violated 26 U.S.C. §703 for knowingly and willfully failing to make an income tax return to the Director of Internal Revenue, District of New Jersey, at Newark, or to the Director of the Internal Revenue Service Center, North Atlantic Region, Holtsville, New York, or any other proper official of the United States stating specifically the items of his gross income and any deductions and credits to which he was entitled for the years 1976, 1977, 1978 and 1979.

Respondent has admitted the charges contained in paragraphs 1 through 6 of the complaint but denies that his actions involve moral turpitude or relate adversely to the dentistry profession in violation of N.J.S.A. 45:6-7 and N.J.S.A. 45:1-21(f).

Dr. McElroy has submitted numerous letters from patients, friends and his children attesting to his character. Following are the findings of fact, conclusions of law and decision of the Board of

Dentistry.

FINDINGS OF FACT

1. Respondent, Donald J. McElroy, D.D.S., of 36 Orchard Street, Dover, New Jersey 07801, has been licensed to practice dentistry in the State of New Jersey at all times relevant hereto and holds license number 5409.

2. On or about February 26, 1982, respondent was charged by way of the information with four (4) counts of violating 26 U.S.C. §7203 for knowingly and willfully failing to make an income tax return to the Director of the Internal Revenue, District of New Jersey, at Newark, or to the Director of the Internal Revenue Service Center, North Atlantic Region, Holtsville, New York, or any other proper official of the United States stating specifically the items of his gross income and any deductions and credits to which he was entitled for the years 1976, 1977, 1978 and 1979.

3. Respondent pleaded guilty to one count of the information referenced above. The remaining three counts were dismissed. Respondent was sentenced to a 30 day period of incarceration which was served. Additionally, a two (2) year period of probation was successfully completed on June 28, 1984; a \$500 fine was imposed and satisfied; and all back taxes due and owing were ordered paid and have been satisfied.


CONCLUSIONS OF LAW

Respondent's actions in failing to file Federal Income Tax Returns for the years 1976, 1977, 1978 and 1979 and subsequent conviction for violation of Federal Law arising from these actions constitute a crime involving moral turpitude and relate adversely

to the dentistry profession in violation of N.J.S.A. 45:6-7 and N.J.S.A. 45:1-21(f).

DECISION

The State Board of Dentistry finds that Dr. Donald J. McElroy is guilty of the charges contained in the complaint filed by the Attorney General. However, in light of the serious penalties previously imposed upon and satisfied by respondent for violation of federal law, the Board believes that additional disciplinary sanctions are not warranted. In this regard the Board believes that the strict criminal sanctions are a sufficient deterrent against a recurrence of such conduct in the future, and in view of respondent's having satisfied and discharged these criminal penalties, the public's interest in proper licensee conduct is also satisfied. Accordingly, no further sanctions will be imposed.


ARTHUR YEAGER, D.D.S.
PRESIDENT

Dated: September 11, 1985.